

Exhibit 15

Christian Baden Ekstrand

Fra: ian.collett@hmrc.gsi.gov.uk
Sendt: 6. august 2015 12:12
Til: Christian Baden Ekstrand
Cc: taz.johal@hmrc.gsi.gov.uk; denis.kerr@hmrc.gsi.gov.uk
Emne: URGENT: OP FLYPAST 15 - Dividend Arbitrage Fraud (Solo) - Denmark. Next Dividend Payment Date

Hi Christian

Further to my previous email with the list of companies;

The Financial Conduct Authority (FCA) in London is seeking to take urgent action in the UK in relation to Solo Capital Partners Ltd and the alleged dividend arbitrage fraud suspected to emanate from Denmark. The FCA is the UK's financial regulatory body, which operates independently of the UK government. The FCA regulates financial firms providing services to consumers and maintains the integrity of the UK's financial markets.

The FCA is very concerned that one of the stocks traded in by Solo Capital Partners and its linked companies, is that of Telecom Denmark. The FCA has advised that the next dividend payment in relation to Telecom Denmark is due next Monday, 10th August 2015 and the last day of trading is tomorrow, Friday 7th August 2015. The FCA understands that credit repayments do not actually enter claimants' accounts for a further 6-8 weeks after this date. However the FCA advises that the potential sum involved in relation to Telecom Denmark and any claims made by Solo and its linked companies, is substantial.

As per the previous official letter of disclosure, it is suspected that the proceeds of this alleged fraud are laundered through the UK banking system to non-registered entities in the Cayman Islands and BVI's.

For your information.

Med venlig hilsen / Kind regards

Ian

Ian Collett
HMRC FCLO (The Netherlands & The Nordics)
British Embassy
The Hague
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M: +31 (0) 610 910 800

From: ian.collett@hmrc-metro.gsi.gov.uk [mailto:ian.collett@hmrc-metro.gsi.gov.uk]
Sent: 06 August 2015 10:25
To: Collett, Ian (RIS FCLO)
Subject: URGENT: OP FLYPAST 15 - Dividend Arbitrage Fraud (Solo) - Denmark
Importance: High

Hi Christian

As discussed.

HMRC has received intelligence from the Financial Conduct Authority (FCA) in London with regard to alleged dividend arbitrage fraud impacting on Denmark.

Further to the recent disclosure to the Danish Tax Authorities (SKAT) under Article 25 of the Tax Treaty (Competent Authority to Competent Authority), please find attached a list of additional pension companies which are suspected to be used by Solo Capital Partners Ltd and Sanjay SHAH in the alleged fraud.

Please accept this information as an informal disclosure for your meeting today. The information is currently set with our Tax Competent Authority in London who is arranging formal disclosure to the Danish Authorities CA to CA under Article 25 of the Tax Treaty.

Are any of these companies known to SKAT with regards to dividend arbitrage repayments please?

I look forward to speaking to you after your meeting has finished.

Please call me if you have any further questions in the meantime.

Many thanks.

Med venlig hilsen / Kind regards

Ian

Ian Collett

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Christian Baden Ekstrand

Fra: ian.collett@hmrc.gsi.gov.uk
Sendt: 6. august 2015 10:47
Til: Christian Baden Ekstrand
Cc: taz.johal@hmrc.gsi.gov.uk; denis.kerr@hmrc.gsi.gov.uk
Emne: RE: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Prioritet: Høj

Hi Christian

Good morning!

Could you please kindly ring me urgently please, before your meeting commences ref Solo.

I have an urgent update for you with a list of approximately 180 additional pension companies allegedly used by Solo in the suspected Dividend Arbitrage fraud in Denmark. Some or all of these may be known to SKAT.

I can forward these to you informally by email for your meeting now and follow it up with a formal disclosure under Article 25 of the Tax Treaty, Competent Authority to Competent Authority.

Look forward to hearing from you.

Kind regards.
Med venlig hilsen.

Ian

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From: Christian Baden Ekstrand [mailto:Christian.Ekstrand@Skat.dk]
Sent: 05 August 2015 10:10
To: Collett, Ian (RIS FCLO)
Subject: SV: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Hi Ian

Thank you for calling me

As I mentioned on the phone – we are dealing with 4 reclaim agents (below)

Goal Taxback LIM
Syntax GIS LTD
The Tim Partnere
ACUPAY

The informer told us, that the agents make the claim for refund the Danish dividend on behalf of similar companies belonging to Sanjay Shah

The informer mentioned fx.

Solo Capital Dubai
Matis Cayman Ltd
Athena Equity Trading
Pallas -do-
Pandia -do -

We haven't found anything yet, but we are going to try again tomorrow

I will Call you when our meeting has ended

Kind regards

Christian

Fra: ian.collett@hmrc.gsi.gov.uk [mailto:ian.collett@hmrc.gsi.gov.uk]
Sendt: 31. juli 2015 15:10
Til: Christian Baden Ekstrand
Cc: denis.kerr@hmrc.gsi.gov.uk; Kenn Hoffmann Jensen
Emne: RE: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Hi Christian

Many thanks for getting back to me.

Likewise, we are in the process of trying to verify the intelligence which has very recently been passed to HMRC, in relation to the alleged fraud and associated money laundering.

Most of the information that we have, has been urgently disseminated to SKAT Tax Authority within the official letter this week, due to apparent large scale of the alleged fraud and the potential impact on Denmark.

I look forward to speaking with you early next week with regard to this case.

Have a very enjoyable weekend.

Kind regards.
Med venlig hilsen.

Ian

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From: Christian Baden Ekstrand [mailto:Christian.Ekstrand@Skat.dk]
Sent: 31 July 2015 12:52
To: Collett, Ian (RIS FCLO)
Subject: SV: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Hi Ian

Thank you for your e-mail.

I have received the information mentioned below.

I'm not available today - therefore this short e-mail.

As I also explained to Kenn, the investigation is not on-going at the moment, but we are at collecting a lot of information at the moment, to try figure out whether this is true or not.

Hopefully I can get back to you next week with further information to your inquiry.

Have a nice weekend

Med venlig hilsen

Christian Baden Ekstrand



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Fra: ian.collett@hmrc.gsi.gov.uk [mailto:ian.collett@hmrc.gsi.gov.uk]
Sendt: 30. juli 2015 13:31
Til: Christian Baden Ekstrand
Cc: Kenn Hoffmann Jensen; denis.kerr@hmrc.gsi.gov.uk; taz.johal@hmrc.gsi.gov.uk
Emne: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]
Prioritet: Høj

Good afternoon Christian

My colleague Denis Kerr and I are the UK HMRC Fiscal Crime Liaison Officers, based in The Hague. In addition to The Netherlands, we also have fiscal crime responsibility for The Nordic countries, including Denmark.

I am currently involved in an investigation into money laundering in the UK, which appears to be the criminal proceeds of Dividend Arbitrage (Withholding Tax – WHT) fraud being conducted in several countries including Denmark.

Yesterday, a formal disclosure of information pertaining to the UK case (known as Operation Flypast 15) was submitted to Lilian Birkemose (Danish Tax Competent Authority) by my colleague, Elaine O'Keeffe (HMRC Competent Authority for Tax in London). The information contains the names of several registered and non-registered entities and nominals, which are suspected to be involved in the fraud impacting on Denmark. The principal company involved is suspected to be Solo Capital Partners (part of Solo Group Holdings). It appears the criminal proceeds are laundered via the UK banking system to non-registered entities in the Cayman Islands and BVI's, owned by the principal nominal who is suspected of orchestrating the fraud.

I understand from your SKAT colleague, Kenn Jensen, that you have an ongoing case in Denmark relating to Dividend Arbitrage (WHT) fraud involving the same company, Solo Capital Partners (Solo Group Holdings). I hope that you have received a copy of the official information that was forwarded to Lilian Birkemose yesterday.

I understand from Kenn that you will be back in the office tomorrow (Friday 31st July).

Christian, I would welcome it if you can kindly give me a call tomorrow when convenient to discuss this urgent matter further. My contact details are below.

Many thanks.

Med venlig hilsen.

Ian Collett

Ian Collett
HMRC FCLO (The Netherlands & The Nordics)
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From: Kenn Hoffmann Jensen [mailto:Kenn.Jensen@Skat.dk]
Sent: 30 July 2015 10:24
To: Collett, Ian (RIS FCLO)
Cc: Christian Baden Ekstrand
Subject: SV: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Hello Ian!

I have receive the formal letter this morning from Lilian Birkemose.

BUT

. There is already an officer on the case, and I had inform him about our communication so far.

The contact information to the case officer is:



Christian Baden Ekstrand

Fagkonsulent
W12254
723-70195
Kratbjerg 236, 3480 Fredensborg
Christian.Ekstrand@Skat.dk
Regards

Kenn

Fra: jan.collett@hmrc.gsi.gov.uk [mailto:jan.collett@hmrc.gsi.gov.uk]

Sendt: 29. juli 2015 16:10

Til: Kenn Hoffmann Jensen

Cc: denis.kerr@hmrc.gsi.gov.uk

Emne: FW: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Hi Kenn

Just to confirm that the formal letter containing all the relevant information has now been sent by my colleague in London, Elaine O'Keeffe, to Lilian Birkemose (competent authority) at;

Tax Centre Aarhus
Lysing Allé 1
DK-8270 Hoejbjerg
DENMARK

Elaine has requested that it be forwarded to you as soon as possible.

As per below, Elaine has stated that she is unfortunately not able to send a copy of the letter direct to you Kenn unless she has confirmation that you have also competent authority status for tax purposes.

I look forward to hearing from you soon.

Med venlig hilsen

Ian

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From: O'Keeffe, Elaine (RIS Intelligence - Complex & Offshore)

Sent: 29 July 2015 14:55

To: Collett, Ian (RIS FCLO)

Subject: RE: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15) [OFFICIAL-SENSITIVE]

Ian

Unfortunately, I can't send Kenn a copy of my letter unless he is a CA for tax purposes. As you see from letter sent to Lilian Birkemose [One of the CAs that we normally deal with] I have asked that she forwards content to Kenn as soon as possible.

Regards

Elaine

Elaine O'Keeffe
Exchange of Information team

| HM Revenue & Customs RIS Intelligence Complex & Offshore | Second Floor, Custom House Annexe, 32 St Mary at Hill London EC3R 8DY United Kingdom | Tel: 00 44 3000 577604 | Fax: 00 44 3000 577601 | e-mail: elaine.okeeffe@hmrc.gsi.gov.uk |

From: Collett, Ian (RIS FCLO)
Sent: 29 July 2015 14:47
To: 'Kenn Hoffmann Jensen'
Cc: O'Keeffe, Elaine (RIS Intelligence - Complex & Offshore); Kerr, Denis (RIS); Johal, Taz (RIS)
Subject: Dividend Arbitrage (WHT) Fraud - Denmark (UK Op Flypast 15)

Hi Kenn

Good afternoon to you.

Many thanks for your response.

Tom Gardiner is our usual competent authority for direct tax, who we work with very closely on a daily basis.

Tom is currently on leave. As such, one of his colleagues, Elaine O'Keeffe, (who is also a competent authority for direct tax), is kindly handling this and is forwarding my information this afternoon to the relevant Central Liaison Office in Denmark under Article 26 of the Tax Convention Treaty and EU Council Directive 2011/16/EU.

Elaine will also forward a copy direct to you Kenn, for your information.

Do you know if the CLO will forward the official request direct to you to handle personally? Or is it possible that it may go to someone else in the Danish Skat Tax Authority to deal with?

I have concerns with regards to both the very sensitive issues involved in this case and the critical time scales we are working to (in relation to the apparent scale of the fraud and money laundering involved).

As such I hope that we will be able to progress this case in an expeditious manner.

Thanks again for all your assistance to date.

Med venlig hilsen.

Ian Collett

Ian Collett
HMRC FCLO (The Netherlands & The Nordics)
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From: Kenn Hoffmann Jensen [<mailto:Kenn.Jensen@Skat.dk>]
Sent: 29 July 2015 13:21
To: Collett, Ian (RIS FCLO)
Subject: Contact information.

Hello Ian Collett!

I hereby send contact information.

Contact details of competent authorities (or their authorised representatives) for exchange of information on request

Name: Tom Gardiner

Governmental Agency: HM Revenue and Customs

Department / Division: Centre for Exchange of Intelligence

Function / Role: Assistant Director

Full address: Custom House Annex

1st Floor

20 Lower Thames Street

London

EC3R 6EE

Generic email address: ukcompetentauthority@hmrc.gsi.gov.uk

Telephone: +44 (0) 870 785 2209

Fax: +44 (0) 870 785 2240

Language skills: English

Med venlig hilsen

Kenn Hoffmann Jensen



Særlige Kontrol

Særlig Kontrol 1

Helgeshøj Allé 49-55 2630 Hørsholm

E-mail: Kenn.Jensen@Skat.dk

Telefon: (+45) 22 72 34 22

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Intelligence suggests that SANJAY SHAH is the mastermind behind a tax fraud scheme, detrimental to the Danish Tax Authorities.

Intelligence suggests that the following regulated entities may be involved in this fraud: SOLO CAPITAL PARTNERS LIMITED; WEST POINT DERIVATIVES; TELESTO and OLD PARK LANE CAPITAL.

Intelligence suggests that the following funds/pension plans/trusts may be involved in fraudulent tax rebate claims in relation to Danish Stocks:-

2321 Capital Pension Plan
A Squared Investments FZE
Abra Holdings (Cayman) Inc.
Ackview LLC Solo 401K
Albedo Management LLC Roth 401(K) Plan
Alden Investments Pension Plan
Amalthea Enterprises Limited
AOI Pension Plan
Argyle Smith Limited
Aronex Partners Limited
Avanix Management LLC Roth 401(K) Plan
Aventus Capital LLC Solo 401K Plan
Azalea Pension Plan
Baja Ventures Limited
Ballast Ventures LLC Roth 401(K) Plan
Ballygate Capital Limited
Basalt Ventures LLC Roth 401(K) Plan
Batavia Capital Pension Plan
Battu Holdings LLC Roth 401K Plan
Bernina Pension Plan
Black Square Limited
Blackrain Pegasus LLC Solo 401K Plan
Bluebay & Hatch Limited
Bowline Management Pension Plan
Bromley Investments Limited
California Catalog Company Pension Plan
Calypso Investments Pension Plan
Carrick Holdings Pension Plan
CBCB International Limited
CEKA Invest GmbH
Ceptorbay Limited
CFS Group Corp
Clove Pension Plan
Colbrook Limited
Cork Oak Capital Limited
Coventry Investments Ltd
D.D.C (Cayman)
Danidan Capital Limited
Davin Investments Pension Plan
DE Market View
Delgado Fox LLC Solo 401K Plan
Delvian LLC Pension Plan

DFL Investments Pension Plan
 Dink14 LLC 401K Plan
 Diverse Vision Limited
 DJ Capital Limited
 Donnington Capital Limited
 Elbell Capital Limited
 Encorelite Limited
 Equal Services Limited
 EQ Invest GmbH
 Fairlie Investments LLC Roth 401(K) Plan
 FBFB International Limited
 Ganesha Industries Pension Plan
 Glendale Market Consultants
 Green Scale Management LLC Roth 401(K) Plan
 Greentrees Capital Limited
 GreyTek Capital Limited
 Gyos 23 LLC Solo 401K Plan
 Headsail Manufacturing LLC Roth 401(K) Plan
 Icon Exchange Limited
 Jammic Limited
 JBBB International limited
 JC1 Investment Trust
 JCJC International Limited
 JEB2 Investment trust
 JEB3 Investment Trust
 Kandi Capital Limited
 Laegeler Asset Management Pension Plan
 LDW Consultants Limited
 Leda Cayman Limited
 Lion Advisory Inc Pension Plan
 Loggerhead Services LLC Roth 401(K) Plan
 LPS Capital Limited
 Mazagran Pension Plan
 MDP4 Investment Trust
 Mele Solutions Limited
 Metis Cayman Limited
 Michelle Investments Pension Plan
 Mill River Capital Management Pension Plan
 Miralty International Limited
 MPQ Holdings LLC 401K Plan
 Neoteric Limited
 Newton Investments Limited
 Next Level Pension Plan
 Nisus Financial Limited
 NYCATX LLC Solo 401k Plan
 Oakholley Limited
 Opal Capital
 Patay Capital Limited
 Pegasus Fox 23 LLC Solo 401k Plan
 Pleasant Lake Productions Pension Plan
 Prince Solutions Limited
 Principle Markets Limited
 PROCAP Trading
 Rajan Investments LLC Pension Plan
 Raubritter LLC Pension Plan

RDKS Consultants
Relative Value Trading GmbH
Remece Investments LLC Pension Plan
Rhaltali Limited
Richmond Global Limited
RJM Capital LLC Pension Plan
Roadcraft Technologies LLC Roth 401(K) Plan
Rock Capital Private Fund Limited
Rosebay Investments Limited
Roxy Ventures Solo 401k Plan
RVT Consult GmbH
Saling Capital Limited
Schmet Investments Limited
Sciron Capital Limited
Shayka Consultancy Limited
Skyline International Limited
Skyview Advisors LLC 401k Plan
Spirit on the Water Pension Plan
SPK 23 (Cayman) Ltd
SPK Consultants Limited
Starfish Capital Management LLC Roth 401(K) Plan
T&S Capital
Tavros Pension Plan
Tehvah Global Limited
TenTwo Trading Limited
The 78 Yorktown Pension Plan
The ADG Asset Management Pension Plan
The Atlantic DHB 401K Plan
The Balmoral Management LLC 401k Plan
The Beech Tree Partners 401k Plan
The Belforte Pension Plan
The Bradley London Pension Plan
The Brilho Do Sol LLC Solo 401k Plan
The Caliombia LLC 401k Plan
The Cambridge Town Line Pension Plan
The Chambers Property Management LLC 401k Plan
The Crow Associates Pension Plan
The Everything Clean LLC 401k Plan
The Fiftyeightsixty LLC Solo 401k Plan
The FWC Capital LLC Pension Plan
The Godson Consulting LLC 401k Plan
The Green Group Site Pension Plan
The Hibiscus Partners LLC 401k Pension Plan
The Hotel Fromance Pension Plan
The Houston Rocco LLC 401k Plan
The Idea Guy LLC 401k Plan
The interactive Investments LLC 401k Plan
The JML Capital LLC 401k Plan
The Joanna E. Bradley Solo 401k Plan
The Jump Group LLC 401k Plan
The Krabi Holdings LLC 401k Plan
The Lakeview Advisors 401k Plan
The Lawler Noble 401k Plan
The Ludlow Holdings 401k Plan
The M2F Wellness LLC 401k Plan

The Maple Advisors LLC 401k Plan
The Monin Amper Pension Plan
The Mountain Air LLC 401k Plan
The Mueller Investments Pension Plan
The Nashdale LLC 401k Plan
The NYC Stanismore Pension Plan
The Oaks Group Pension Plan
The Omineca Pension Plan
The Onezerofive LLC Solo 401k Plan
The Osprey Associates LLC 401k Plan
The Patrick Partners Conglomerate Pension Plan
The Petkov Management LLC 401k Plan
The Sector 230 LLC 401k Plan
The Skybax LLC 401k Plan
The Stark Pension Plan
The Tag Realty Advisors LLC 401k Plan
The TENS Services LLC 401k Plan
The Texas Rocco LLC 401K Plan
The Throckmorton Advisors 401k Plan
The TKKJ LLC 401k Plan
The Towerlands Pension Plan
The Valerius LLC 401k Plan
The Watt Street Capital 401k Plan
Traden Investments Pension Plan
Trance Services Limited
Treehurst Limited
Tulip Assets Ltd
Vanderlee Technologies Pension Plan
Voojo Productions LLC Roth 401(K) Plan
Wicklow Global Ltd
Xiphias LLC Pension Plan
Yorkstone Investments Ltd